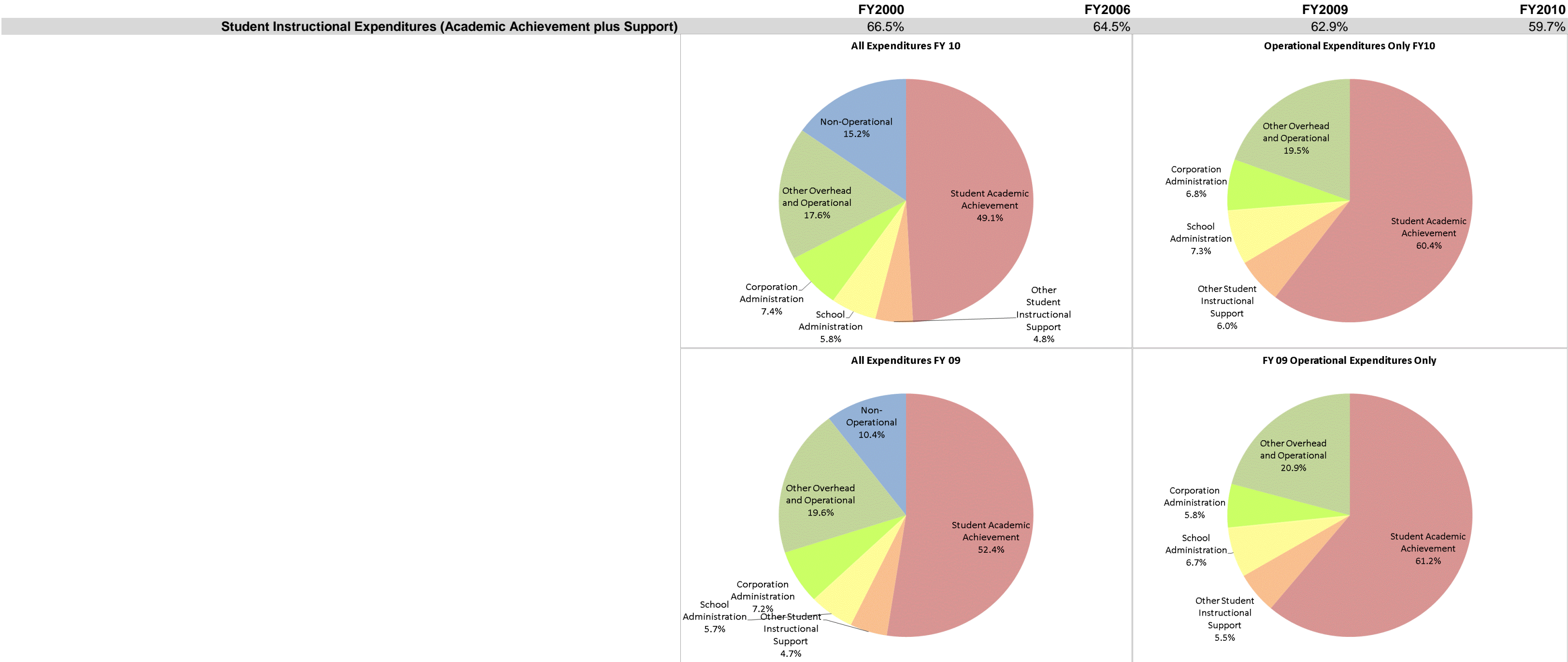


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Smith-Green Community Schools (8625)

Smith-Green Community Schools (8625)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$4,916,533	57.5%	\$7,261,255	57.0%	\$5,296,079	52.4%	\$6,734,727	49.1%
Student Instructional Support	\$768,566	9.0%	\$964,169	7.6%	\$1,056,293	10.5%	\$1,452,545	10.6%
Overhead and Operational	\$1,956,702	22.9%	\$2,524,186	19.8%	\$2,700,580	26.7%	\$3,434,354	25.1%
Nonoperational	\$909,696	10.6%	\$1,998,191	15.7%	\$1,047,671	10.4%	\$2,086,607	15.2%
Grand Total	\$8,551,497		\$12,747,800		\$10,100,624		\$13,708,233	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Smith-Green Community Schools (8625)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$15,371	\$39,142	\$41,614		171%	6%
	11100 Regular Programs; Elementary	\$1,418,381	\$1,564,446	\$1,914,044	\$2,164,113	53%	38%	13%
	11200 Regular Programs; Middle/Junior High	\$526,482	\$593,195	\$777,180	\$926,963	76%	56%	19%
	11300 Regular Programs; High School	\$899,558	\$1,072,829	\$1,144,924	\$1,408,255	57%	31%	23%
	11420 Vocational Education; Agriculture B	\$60,551	\$0	\$70,233	\$93,130	54%		33%
	11450 Vocational Education; Consumer and Homemaking	\$25,525	\$29,726	\$38,461	\$37,509	47%	26%	-2%
	11460 Vocational Education; Occupational Home Economics	\$23,960	\$27,968	\$36,678	\$36,940	54%	32%	1%
	11480 Vocational Education; Industrial Education A	\$15,143	\$0	\$0	\$0	-100%		
	11490 Vocational Education; Industrial Education B	\$29,859	\$56,136	\$20,050	\$20,360	-32%	-64%	2%
	11510 Vocational Education; Cooperative Education	\$31,515	\$49,181	\$40,393	\$75,322	139%	53%	86%
	11590 Other Vocational Education Programs	\$0	\$0	\$484	\$0			-100%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$9,421	\$13,618	\$0	\$0	-100%	-100%	
	11630 Regular Programs; Alternative Education Programs; High School	\$12,368	\$14,265	\$12,178	\$1,556	-87%	-89%	-87%
	12110 Gifted And Talented; Gifted and Talented	\$16,013	\$63,740	\$34,009	\$23,658	48%	-63%	-30%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$65,668	\$85,430			30%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$35,863	\$24,622			-31%
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$7,736	\$0			-100%
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$0	\$484	\$0			-100%
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$2,013	\$0			-100%
	12350 Physical Impairment; Homebound	\$0	\$0	\$1,002	\$602			-40%
	12510 Culturally Different; Communication Disorders	\$45,284	\$56,506	\$16,585	\$0	-100%	-100%	-100%
	12610 Learning Disability	\$230,264	\$366,730	\$430,118	\$642,120	179%	75%	49%
	12810 Special Education Preschool	\$24,422	\$31,695	\$38,986	\$53,659	120%	69%	38%
	12900 Other Special Programs	\$0	\$126,722	\$3,503	\$2,483		-98%	-29%
	14100 Summer School Programs; Elementary	\$0	\$16,949	\$0	\$6,058		-64%	
	14200 Summer School Programs; Middle/Junior High School	\$3,482	\$4,783	\$2,752	\$0	-100%	-100%	-100%
	14300 Summer School Programs; High School	\$19,827	\$29,037	\$4,605	\$1,251	-94%	-96%	-73%
	15100 Enrichment Programs; Non-Credit	\$0	\$0	\$2,864	\$0			-100%
	16100 Remediation Testing	\$40,987	\$170	\$8,328	\$12,343	-70%	> 500%	48%
	16200 Preventive Remediation	\$29,918	\$12,422	\$30,656	\$246,845	> 500%	> 500%	> 500%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$56,896	\$102,413	\$61,958	\$48,969	-14%	-52%	-21%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$132,333	\$174,007	\$106,650	\$240,528	82%	38%	126%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$0	\$8,528			
	22110 Improvement of Instruction; Service Area Direction	\$68,508	\$5,128	\$8,007	\$0	-100%	-100%	-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$11,982	\$3,912	\$0	\$0	-100%	-100%	
	22130 Improvement of Instruction; Instructional Staff Training	\$19	\$25,162	\$23,026	\$38,326	> 500%	52%	66%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$5,563	\$0	\$0		-100%	
	22220 Library/Media Services; School Library	\$127,643	\$92,091	\$104,682	\$160,358	26%	74%	53%
	22230 Library/Media Services; Audiovisual	\$6,018	\$3,400	\$135	\$3,070	-49%	-10%	> 500%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$30,389	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$64,792	\$93	\$1,345	\$665	-99%	> 500%	-51%
	22360 Instruction, Related Technology; Network Support	\$0	\$387,863	\$54,003	\$75,472		-81%	40%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$53,934	\$58,610			9%
	22380 Instruction, Related Technology;Professional Development for Instruction, Focused Technology Perso	\$0	\$0	\$0	\$61,712			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$132,290	\$130,260	\$62,676	\$87,052	-34%	-33%	39%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$728	\$13,773	\$554	\$178	-76%	-99%	-68%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$34,243	\$36,818			8%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$5,930	\$9,606			62%
	26497 2007 Account Code - Teachers Retirement Fund	\$208,740	\$183,830	\$0	\$0			
Student Academic Achievement Total		\$4,303,298	\$5,272,984	\$5,296,079	\$6,734,727	57%	28%	27%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$19,295	\$22,012	\$8,327	\$13,256	-31%	-40%	59%
	21220 Guidance Services; Counseling Services	\$169,225	\$172,087	\$183,986	\$268,108	58%	56%	46%
	21340 Health Services; Nurse Services	\$25,584	\$39,439	\$52,758	\$63,507	148%	61%	20%
	21390 Health Services; Other Health Services	\$0	\$0	\$135	\$315			133%
	21420 Psychological Testing	\$492	\$1,012	\$35,048	\$71,820	> 500%	> 500%	105%
	21430 Psychological Counseling	\$0	\$0	\$4,377	\$18,920			332%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$45,131	\$57,289			27%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$13,184	\$11,101			-16%
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$109,303	\$122,767			12%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$23,804	\$23,715			0%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Smith-Green Community Schools (8625)

Student Instructional Category		Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
		21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$1,407	\$2,317			65%
		24100 Office of The Principal	\$379,508	\$490,180	\$539,411	\$706,204	86%	44%	31%
		24900 Other Support Services, School Administration	\$60,201	\$69,365	\$39,422	\$93,226	55%	34%	136%
Student Instructional Support Total			\$654,305	\$794,095	\$1,056,293	\$1,452,545	122%	83%	38%
Overhead and Operational									
		23110 Board of Education; Service Area Direction	\$70,126	\$26,777	\$14,751	\$13,090	-81%	-51%	-11%
		23150 Board of Education; Legal Services	\$4,704	\$8,173	\$27,318	\$16,419	249%	101%	-40%
		23160 Board of Education; Promotion Expenses	\$3,665	\$2,580	\$2,207	\$3,143	-14%	22%	42%
		23210 Executive Administration; Office of The Superintendent	\$143,852	\$297,034	\$211,782	\$264,246	84%	-11%	25%
		25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$153,286	\$163,235			6%
		25150 Fiscal Services; Payroll Services	\$80,535	\$92,259	\$0	\$0	-100%	-100%	
		25191 Other Fiscal Services; Refund of Revenue	\$1,035	\$0	\$3,124	\$32,907	> 500%		> 500%
		25193 Other Fiscal Services; Printed Forms	\$460	\$644	\$864	\$997	117%	55%	15%
		25195 Other Fiscal Services; Bank Account Service Charge	-\$18	\$394	\$1,930	\$3,885		> 500%	101%
		25400 Planning, Research, Development and Evaluation	\$1,435	\$0	\$0	\$0	-100%		
		25750 Personnel Services; Health Services	\$631	\$730	\$129	\$1,241	97%	70%	> 500%
		25790 Personnal Services; Other Professional Services	\$0	\$0	\$59,553	\$227,174			281%
		25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$225,765	\$286,607			27%
		25870 Administrative Technology Services; Professional Development Costs For Administrative Technology	\$0	\$0	\$38	\$4,681			> 500%
		25990 Other Support Services, Central	\$0	\$0	\$21,994	\$0			-100%
		26100 Operation and Maintenance of Plant Services; Service Area Direction	\$41,099	\$53,480	\$32,052	\$36,626	-11%	-32%	14%
		26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$598,536	\$741,077	\$807,374	\$929,126	55%	25%	15%
		26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$45,464	\$56,611	\$69,821	\$67,732	49%	20%	-3%
		26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$30,235	\$44,543	\$22,816	\$41,538	37%	-7%	82%
		26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$105	\$1,140	\$0	\$0			
		26700 Operation and Maintenance of Plant Services; Insurance	\$60,297	\$119,828	\$79,018	\$113,544	88%	-5%	44%
		27010 Student Transportation; Service Area Direction	\$0	\$0	\$25,349	\$80,935			219%
		27100 Student Transportation; Vehicle Operation	\$240,205	\$238,820	\$264,416	\$308,072	28%	29%	17%
		27300 Student Transportation; Vehicle Servicing and Maintenance	\$64,913	\$136,062	\$99,334	\$115,265	78%	-15%	16%
		27400 Student Transportation; Purchase of School Buses	\$109,066	\$72,036	\$176,109	\$259,669	138%	260%	47%
		27500 Student Transportation; Insurance on Buses	\$8,519	\$20,392	\$15,619	\$17,634	107%	-14%	13%
		27700 Student Transportation; Contracted Transportation Services	\$0	\$0	\$276	\$0			-100%
		27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$0	\$1,000			
		31100 Food Services Operations; Service Area Direction	\$0	\$0	\$10,282	\$37,195			262%
		31200 Food Services Operations; Food Preparation and Dispensing	\$131,651	\$156,628	\$191,673	\$231,892	76%	48%	21%
		31400 Food Services Operations; Food Purchases	\$145,616	\$177,665	\$182,865	\$175,546	21%	-1%	-4%
		31900 Other Food Services	\$4,870	\$29,562	\$837	\$957	-80%	-97%	14%
Overhead and Operational Total			\$1,787,001	\$2,276,436	\$2,700,580	\$3,434,354	92%	51%	27%
Nonoperational									
		33400 Athletic Coaches	\$92,906	\$109,766	\$113,038	\$143,131	54%	30%	27%
		33950 Step Ahead	\$16,768	\$0	\$0	\$0	-100%		
		33990 Other Community Services; Other	\$0	\$0	\$301	\$159			-47%
		41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$57,518	\$40,100			-30%
		43000 Facilities Acquisition and Construction; Professional Services	\$0	\$16,184	\$830	\$30,430		88%	> 500%
		45100 Building Acquisition, Construction and Improvements	\$14,361	\$683,780	\$190,294	\$316,122	> 500%	-54%	66%
		45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$1,544	\$0	\$0		-100%	
		45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$5,600	\$0	\$0		-100%	
		47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$56,482	\$216,077	\$107,014	\$235,164	316%	9%	120%
		49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$8,473	\$27,534	\$2,488	\$4,074	-52%	-85%	64%
		51100 Debt Services; Principal on Debt; Bonds	\$0	\$134,680	\$220,967	\$250,000		86%	13%
		51400 Debt Services; Principal on Debt; School Bus Loans	\$75,650	\$4,270	\$0	\$0	-100%	-100%	
		51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$7,287	\$0	\$0	\$0	-100%		
		52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$39,039	\$82,078			110%
		52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$26,138	\$18,423	\$5,890		-77%	-68%
		52400 Debt Services; Interest on Debt; School Bus Loans	\$10,300	\$129	\$0	\$0	-100%	-100%	
		53100 Debt Services; Lease Rental; Buildings ; Principal	\$381,418	\$399,520	\$0	\$545,000	43%	36%	
		53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$91,628			
		54200 Common School Fund; Principal	\$228,553	\$350,559	\$252,546	\$232,514	2%	-34%	-8%
		54250 Common School Fund; Interest	\$0	\$0	\$44,714	\$109,818			146%
		60700 Nonprogramed Charges; Scholarships	\$1,050	\$500	\$500	\$500	-52%	0%	0%
Nonoperational Total			\$893,247	\$1,976,280	\$1,047,671	\$2,086,607	134%	6%	99%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Smith-Green Community Schools (8625)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Prorated By Fund								
	26491 2007 Account Code - PERF	\$102,118	\$104,745	\$0	\$0			
	26492 2007 Account Code - Social Security	\$392,585	\$477,960	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$395,270	\$592,412	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$336	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$23,673	\$1,252,553	\$0	\$0			
Prorated By Fund Total		\$913,646	\$2,428,005	\$0	\$0			